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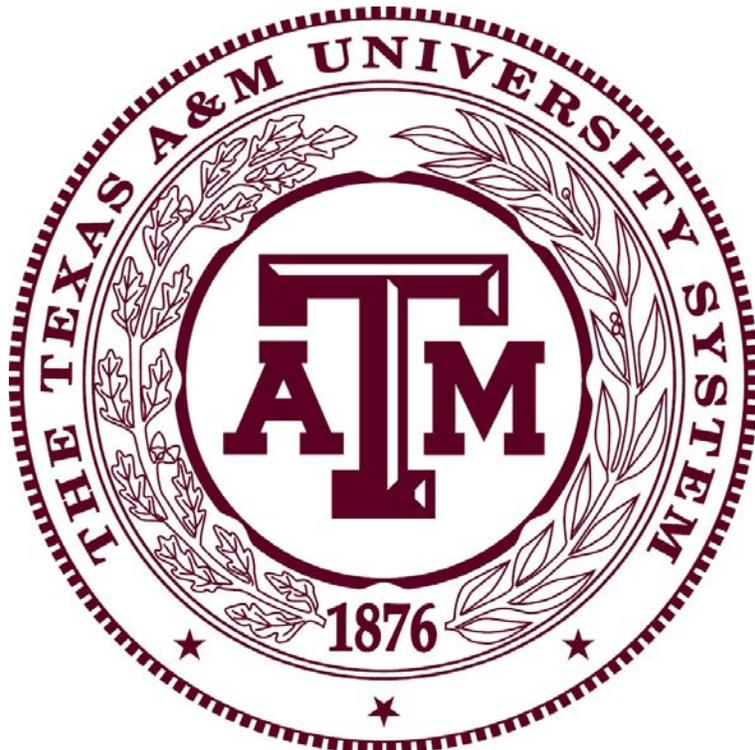
ANNUAL FINANCIAL REPORT

of

Texas A&M University - Kingsville

For the Year Ended August 31, 2019

With Comparative Totals for the Year Ended August 31, 2018



Mark Hussey, President

Jacob Flournoy, Vice President for Finance & CFO

Joanne Macias, Executive Director, Financial Accounting & Reporting

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TEXAS A&M UNIVERSITY - KINGSVILLE

STUDENT ENROLLMENT DATA

CURRENT YEAR

| <u>TYPE OF STUDENT</u> | <u>NUMBER OF STUDENTS BY SEMESTER</u> | |
|------------------------|---------------------------------------|------------------|
| | <u>FALL 2018</u> | <u>FALL 2019</u> |
| Texas Resident | 7,474 | 6,692 |
| Out-of-State | 138 | 123 |
| Foreign | 929 | 673 |
| Total Students | <u>8,541</u> | <u>7,488</u> |

HISTORICAL
(Fall Semester)

| <u>FISCAL YEAR</u> | <u>HEADCOUNT</u> | <u>SEMESTER CREDIT HOURS</u> |
|--------------------|------------------|----------------------------------|
| 2015-16 | 9,207 | 101,923 |
| 2016-17 | 9,278 | 102,665 |

UNAUDITED

TEXAS A&M UNIVERSITY - KINGSVILLE

TABLE OF CONTENTS

| <u>REFERENCE</u> | <u>EXHIBITS</u> | <u>PAGE</u> |
|------------------|--|-------------|
| III | Statement of Net Position | 732-1-1 |
| IV | Statement of Revenues, Expenses, and Changes in Net Position | 732-2-1 |
| IV - 1 | Schedule of NACUBO Function to Natural Classification Matrix | 732-3-1 |
| V | Statement of Cash Flows | 732-4-1 |
| | <u>SCHEDULES</u> | |
| THREE | Schedule of Cash & Cash Equivalents | 732-13-1 |
| N-2 | Note 2 - Capital Assets | 732-14-1 |

UNAUDITED

EXHIBIT III
TEXAS A&M UNIVERSITY-KINGSVILLE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2019

| | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|---|--------------------------|--------------------------|
| Assets and Deferred Outflows | \$ | \$ |
| Current Assets | | |
| Cash & Cash Equivalents [Schedule Three] | 21,638,168.09 | 26,671,104.87 |
| Investments | | |
| Restricted | | |
| Cash & Cash Equivalents [Schedule Three] | 1,379,546.02 | 2,755,735.79 |
| Investments | | |
| Legislative Appropriations | 16,546,559.94 | 12,773,236.59 |
| Receivables, Net [Note 24] | | |
| Federal | 1,102,509.40 | 773,384.38 |
| Other Intergovernmental | | |
| Interest and Dividends | | |
| Gifts | | |
| Self-Insured Health and Dental | | |
| Student | 4,947,932.01 | 4,997,702.08 |
| Investment Trades | | |
| Accounts | 633,883.81 | 588,727.69 |
| Other | 208,247.41 | 429,518.85 |
| Due From Other Agencies | 415,076.31 | 444,991.22 |
| Due From Other Members | 355,174.39 | 696,108.14 |
| Due From Other Funds | | |
| Consumable Inventories | | |
| Merchandise Inventories | | |
| Loans and Contracts | 71,790.99 | 355,492.69 |
| Interfund Receivable [Note 12] | | |
| Other Current Assets | 6,068,181.28 | 5,289,571.93 |
| Total Current Assets | <u>\$ 53,367,069.65</u> | <u>\$ 55,775,574.23</u> |
| Non-Current Assets | | |
| Restricted | | |
| Cash & Cash Equivalents [Schedule Three] | \$ 48,579,091.97 | \$ 45,628,224.68 |
| Assets Held By System Office | | |
| Investments [Note 3] | | |
| Loans, Contracts and Other | | |
| Gifts Receivable | | |
| Loans and Contracts | 39,769.41 | 140,348.06 |
| Assets Held By System Office | 72,077,349.34 | 68,251,960.24 |
| Investments [Note 3] | | |
| Interfund Receivable [Note 12] | | |
| Capital Assets, Non-Depreciable [Note 2] | | |
| Land and Land Improvements | 2,643,687.12 | 2,643,687.12 |
| Construction In Progress | 22,720,766.10 | 25,244,603.72 |
| Other Tangible Capital Assets | 232,675.69 | 232,675.69 |
| Land Use Rights | | |
| Other Intangible Capital Assets | | |
| Capital Assets, Depreciable [Note 2] | | |
| Buildings and Building Improvements | 203,633,597.42 | 203,017,638.23 |
| Infrastructure | 17,180,723.57 | 14,506,653.18 |
| Facilities and Other Improvements | 14,922,934.05 | 12,214,113.62 |
| Furniture and Equipment | 19,524,333.03 | 19,969,613.14 |
| Vehicles, Boats, and Aircraft | 3,753,074.47 | 3,684,633.17 |
| Other Capital Assets | 6,280,962.23 | 6,265,096.07 |
| Intangible Capital Assets, Amortized [Note 2] | | |
| Land Use Rights | | |
| Computer Software | 2,149,129.00 | 2,149,129.00 |
| Other Intangible Capital Assets | | |
| Accumulated Depreciation/Amortization | (165,020,121.29) | (156,457,612.01) |
| Assets Held In Trust | | |
| Other Non-Current Assets | | |
| Total Non-Current Assets | <u>\$ 248,717,972.11</u> | <u>\$ 247,490,763.91</u> |
| Deferred Outflows of Resources [Note 28] | | |
| Unamortized Loss On Refunding Debt | \$ | \$ |
| Government Acquisition | | |
| Pension | | |
| Other Post Employment Benefits | | |
| Asset Retirement Obligations | | |
| Total Deferred Outflows of Resources | <u>\$</u> | <u>\$</u> |
| Total Assets and Deferred Outflows | <u>\$ 302,085,041.76</u> | <u>\$ 303,266,338.14</u> |

UNAUDITED

EXHIBIT III
TEXAS A&M UNIVERSITY-KINGSVILLE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2019

| | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|---|--------------------------|--------------------------|
| Liabilities and Deferred Inflows | | |
| Current Liabilities | | |
| Payables | | |
| Accounts | \$ 2,389,532.72 | \$ 2,773,399.89 |
| Payroll | 5,364,853.09 | 5,651,876.19 |
| Investment Trades | | |
| Self-Insured Health and Dental | | |
| Student | 524,346.23 | 509,574.70 |
| Other | 7,268.75 | 112.07 |
| Interfund Payable [Note 12] | | |
| Due to Other Agencies | 109,889.16 | 166,513.74 |
| Due to Other Funds | | |
| Due to Other Members | 21,715.66 | 65,717.63 |
| Funds Held for Investment | | |
| Unearned Revenue | 27,124,477.59 | 28,952,674.46 |
| Employees' Compensable Leave | 278,812.81 | 178,736.90 |
| Other Post Employment Benefits | | |
| Claims and Judgments | | |
| Notes and Loans Payable [Note 5] | | |
| Notes From Direct Borrowings [Note 5] | | |
| Bonds Payable [Note 6] | | |
| Capital Lease Obligations [Note 8] | | |
| Asset Retirement Obligations [Note 5] | | |
| Liabilities Payable From Restricted Assets | | |
| Funds Held for Others | 149,701.01 | 158,613.30 |
| Other Current Liabilities | 158,284.84 | 208,910.59 |
| Total Current Liabilities | <u>\$ 36,128,881.86</u> | <u>\$ 38,666,129.47</u> |
| Non-Current Liabilities | | |
| Interfund Payable [Note 12] | \$ | \$ |
| Employees' Compensable Leave | 3,045,387.64 | 3,217,646.23 |
| Other Post Employment Benefits [Note 11] | | |
| Pension Liability [Note 9] | | |
| Claims and Judgments | | |
| Notes and Loans Payable [Note 5] | | |
| Notes From Direct Borrowings [Note 5] | | |
| Bonds Payable [Note 6] | | |
| Assets Held In Trust | | |
| Liabilities Payable From Restricted Assets | | |
| Funds Held for Others | | |
| Capital Lease Obligations [Note 8] | | |
| Asset Retirement Obligations [Note 5] | | |
| Other Non-Current Liabilities | 108,790.22 | 234,229.34 |
| Total Non-Current Liabilities | <u>\$ 3,154,177.86</u> | <u>\$ 3,451,875.57</u> |
| Deferred Inflows of Resources [Note 28] | | |
| Pension | \$ | \$ |
| Other Post Employment Benefits | | |
| Split-Interest Agreements | | |
| Total Deferred Inflows of Resources | <u>\$</u> | <u>\$</u> |
| Total Liabilities and Deferred Inflows | <u>\$ 39,283,059.72</u> | <u>\$ 42,118,005.04</u> |
| Net Position | | |
| Net Investment In Capital Assets | \$ 128,021,761.39 | \$ 133,470,230.93 |
| Restricted for | | |
| Debt Service | | |
| Capital Projects | 652,422.98 | 594,646.34 |
| Education | 27,073,617.62 | 26,410,551.11 |
| Endowment and Permanent Funds | | |
| Nonexpendable | 18,467,814.99 | 17,560,359.01 |
| Expendable | 8,247,043.93 | 8,428,063.27 |
| Unrestricted | 80,339,321.13 | 74,684,482.44 |
| Total Net Position [Exhibit IV] | <u>\$ 262,801,982.04</u> | <u>\$ 261,148,333.10</u> |
| Total Liabilities, Deferred Inflows, and Net Position | <u>\$ 302,085,041.76</u> | <u>\$ 303,266,338.14</u> |

UNAUDITED

EXHIBIT IV
 TEXAS A&M UNIVERSITY-KINGSVILLE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2019

| | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|---|---------------------------|---------------------------|
| Operating Revenues | | |
| Tuition and Fees | \$ 65,325,748.69 | \$ 63,844,057.72 |
| Discounts and Allowances | (18,333,672.97) | (19,113,799.81) |
| Professional Fees | | |
| Auxiliary Enterprises | 17,249,832.68 | 16,954,777.40 |
| Discounts and Allowances | (3,644,944.95) | (3,839,911.74) |
| Other Sales of Goods and Services | 4,596,161.52 | 4,518,361.00 |
| Discounts and Allowances | | |
| Interest Revenue | 7,542.21 | 15,627.66 |
| Federal Revenue - Operating | 10,409,593.45 | 10,143,687.28 |
| Federal Pass Through Revenue | 600,254.20 | 757,552.02 |
| State Grant Revenue | | 3,159.25 |
| State Pass Through Revenue | 7,683,320.56 | 6,908,477.63 |
| Other Grants and Contracts - Operating | 3,186,980.86 | 2,835,175.29 |
| Other Operating Revenue | 808,282.47 | 696,166.81 |
| Total Operating Revenues | <u>\$ 87,889,098.72</u> | <u>\$ 83,723,330.51</u> |
| Operating Expenses | | |
| Instruction | \$ 42,465,292.76 | \$ 44,592,812.47 |
| Research | 18,089,663.22 | 17,715,941.72 |
| Public Service | 655,579.01 | 975,886.99 |
| Academic Support | 13,274,339.62 | 14,419,645.04 |
| Student Services | 14,340,559.76 | 14,582,019.40 |
| Institutional Support | 11,355,219.86 | 11,336,373.16 |
| Operation & Maintenance of Plant | 11,520,085.43 | 10,910,301.74 |
| Scholarships & Fellowships | 11,162,299.24 | 12,328,939.84 |
| Auxiliary | 23,858,515.10 | 24,301,609.60 |
| Depreciation/Amortization | 9,548,342.88 | 9,525,439.03 |
| Total Operating Expenses [Schedule IV-1] | <u>\$ 156,269,896.88</u> | <u>\$ 160,688,968.99</u> |
| Total Operating Income [Loss] | <u>\$ (68,380,798.16)</u> | <u>\$ (76,965,638.48)</u> |
| Nonoperating Revenues [Expenses] | | |
| Legislative Revenue | \$ 47,827,882.59 | \$ 47,989,446.59 |
| Federal Revenue Non-Operating | 15,556,862.80 | 16,221,852.00 |
| Federal Pass Through Non-Operating | | |
| State Pass Through Non-Operating | | |
| Gifts | 6,524,605.26 | 7,185,571.00 |
| Investment Income | 3,884,131.40 | 6,722,328.52 |
| Investing Activities Expense | (263,033.47) | (226,480.94) |
| Interest Expense | | |
| Borrower Rebates and Agent Fees | | |
| Gain [Loss] On Sale or Disposal of Capital Assets | (2,952.28) | |
| Settlement of Claims | | |
| Other Nonoperating Revenues | 297,068.60 | 78,010.30 |
| Other Nonoperating [Expenses] | (920,567.86) | (266,679.53) |
| Total Nonoperating Revenues [Expenses] | <u>\$ 72,903,997.04</u> | <u>\$ 77,704,047.94</u> |
| Income [Loss] Before Other Revenues and Transfers | <u>\$ 4,523,198.88</u> | <u>\$ 738,409.46</u> |

UNAUDITED

SCHEDULE IV-1
 TEXAS A&M UNIVERSITY-KINGSVILLE
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2019

| | <u>INSTRUCTION</u> | <u>RESEARCH</u> | <u>PUBLIC SERVICE</u> | <u>ACADEMIC SUPPORT</u> | <u>STUDENT SERVICES</u> |
|-----------------------------------|-------------------------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| Natural Classification | | | | | |
| Cost of Goods Sold | \$ | \$ | \$ | \$ 1,741.05 | \$ |
| Salaries & Wages | 30,482,081.83 | 8,998,463.15 | 215,885.17 | 8,110,864.67 | 6,350,038.15 |
| Payroll Related Costs | 9,304,085.07 | 2,422,221.84 | 18,279.34 | 1,886,756.04 | 1,751,099.03 |
| Payroll Related Costs-TRS Pension | | | | | |
| Payroll Related Costs-OPEB | | | | | |
| Professional Fees & Services | 206,237.52 | 808,257.06 | 294,235.13 | 1,009,898.28 | 1,429,002.03 |
| Travel | 524,569.88 | 566,284.76 | 9,410.92 | 166,683.80 | 497,872.29 |
| Materials & Supplies | 882,214.43 | 2,660,144.32 | 42,022.90 | 1,512,580.17 | 492,843.17 |
| Communication & Utilities | 30,277.17 | 146,058.87 | 4,066.54 | 17,279.70 | 40,714.75 |
| Repairs & Maintenance | 57,345.08 | 223,493.47 | 728.00 | 46,293.74 | 514,249.24 |
| Rentals & Leases | 243,357.27 | 111,809.62 | 12,445.80 | 99,459.75 | 718,734.55 |
| Printing & Reproduction | 29,572.61 | 101,700.87 | 6,757.42 | 57,480.83 | 72,488.13 |
| Federal Pass-Through | | 267,712.95 | | | |
| State Pass-Through | | | | | |
| Depreciation & Amortization | | | | | |
| Bad Debt Expense | | | | | (132,758.19) |
| Interest | 446.47 | 836.69 | | 218.66 | 59.57 |
| Scholarships | 71,693.00 | 621,269.78 | 3,400.00 | 27,000.00 | 117,247.12 |
| Claims & Losses | | | | | |
| Net Change In OPEB Obligation | | | | | |
| Other Operating Expenses | <u>633,412.43</u> | <u>1,161,409.84</u> | <u>48,347.79</u> | <u>338,082.93</u> | <u>2,488,969.92</u> |
| Total Operating Expenses | <u>\$ 42,465,292.76</u> | <u>\$ 18,089,663.22</u> | <u>\$ 655,579.01</u> | <u>\$ 13,274,339.62</u> | <u>\$ 14,340,559.76</u> |

| <u>INSTITUTIONAL SUPPORT</u> | <u>OPERATION & MAINTENANCE OF PLANT</u> | <u>SCHOLARSHIPS & FELLOWSHIPS</u> | <u>AUXILIARY</u> | <u>DEPRECIATION & AMORTIZATION</u> | <u>TOTAL</u> | <u>PRIOR YEAR</u> |
|----------------------------------|---|---|-------------------------|--|--------------------------|--------------------------|
| \$ | \$ | \$ | \$ 38,549.14 | \$ | \$ 40,290.19 | \$ |
| 5,941,233.73 | 1,981,686.26 | 117,101.60 | 5,843,268.44 | | 68,040,623.00 | 69,277,402.25 |
| 2,133,739.58 | 354,593.46 | 22,812.45 | 1,433,486.99 | | 19,327,073.80 | 19,819,795.39 |
| 1,766,832.57 | 5,390,702.98 | 212,839.68 | 8,977,263.10 | | 20,095,268.35 | 19,663,699.94 |
| 166,456.76 | 9,138.72 | 11,140.45 | 1,130,823.27 | | 3,082,380.85 | 3,310,599.58 |
| 246,515.72 | 398,278.66 | 33,160.75 | 1,384,266.39 | | 7,652,026.51 | 8,838,574.94 |
| 58,414.99 | 2,430,745.97 | | 2,050,334.39 | | 4,777,892.38 | 4,836,402.95 |
| 4,155.18 | 769,789.75 | 875.00 | 279,524.44 | | 1,896,453.90 | 1,934,296.70 |
| 132,760.26 | 11,349.56 | 15.00 | 393,957.08 | | 1,723,888.89 | 692,598.38 |
| 151,631.01 | 2,143.00 | 15,443.38 | 31,998.53 | | 469,215.78 | 388,637.26 |
| | | | | | 267,712.95 | 229,961.49 |
| | | | | 9,548,342.88 | 9,548,342.88 | 9,525,439.03 |
| | | | | | (132,758.19) | (59,374.45) |
| 26.47 | 9,467.65 | | 252.29 | | 11,307.80 | 3,443.02 |
| 25,653.66 | | 10,682,577.41 | 1,162,416.92 | | 12,711,257.89 | 14,357,264.11 |
| <u>727,799.93</u> | <u>162,189.42</u> | <u>66,333.52</u> | <u>1,132,374.12</u> | | <u>6,758,919.90</u> | <u>7,870,228.40</u> |
| <u>\$ 11,355,219.86</u> | <u>\$ 11,520,085.43</u> | <u>\$ 11,162,299.24</u> | <u>\$ 23,858,515.10</u> | <u>\$ 9,548,342.88</u> | <u>\$ 156,269,896.88</u> | <u>\$ 160,688,968.99</u> |

[Exhibit IV]

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EXHIBIT V
TEXAS A&M UNIVERSITY-KINGSVILLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2019

| | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|--|--------------------------------|--------------------------------|
| Cash Flows From Operating Activities | | |
| Proceeds Received From Tuition and Fees | \$ 45,607,188.07 | \$ 46,797,473.05 |
| Proceeds Received From Customers | 4,837,864.59 | 4,742,326.27 |
| Proceeds From Grants and Contracts | 21,389,940.65 | 21,664,097.91 |
| Proceeds From Auxiliary Enterprises | 13,328,737.30 | 13,685,042.67 |
| Proceeds From Loan Programs | 90,046.35 | 134,700.87 |
| Proceeds From Other Operating Revenues | 780,598.54 | 679,731.97 |
| Payments to Suppliers for Goods and Services | (46,754,525.30) | (46,959,610.17) |
| Payments to Employees | (87,726,902.58) | (89,549,896.03) |
| Payments for Loans Provided | | |
| Payments for Pension Benefits to Plan Members | | |
| Payments for OPEB Benefits to Plan Members | | |
| Payments for Other Operating Expenses | (13,495,605.35) | (14,065,480.87) |
| Net Cash Provided [Used] By Operating Activities | <u>\$ (61,942,657.73)</u> | <u>\$ (62,871,614.33)</u> |
| Cash Flows From Noncapital Financing Activities | | |
| Proceeds From State Appropriations | \$ 46,847,335.61 | \$ 48,118,304.99 |
| Proceeds From Gifts | 6,524,605.26 | 7,185,571.00 |
| Proceeds From Endowments | 275,190.00 | 624,528.96 |
| Proceeds From Transfers From Other Funds | 108,804.00 | 217,501.00 |
| Proceeds From Other Grant Receipts | 15,556,862.80 | 16,221,852.00 |
| Proceeds From Other Noncapital Financing Activities | 297,068.60 | 81,963.28 |
| Payments of Interest | | |
| Payments for Transfers to Other Funds | (668.77) | (1,996.24) |
| Payments for Grant Disbursements | | |
| Payments for Other Noncapital Financing Uses | (172,265.15) | (20,000.00) |
| Other Noncapital Transfers From/To System | 1,542,784.99 | 1,545,726.94 |
| Transfers Between Fund Groups | | |
| Net Cash Provided [Used] By Noncapital Financing Activities | <u>\$ 70,979,717.34</u> | <u>\$ 73,973,451.93</u> |
| Cash Flows From Capital and Related Financing Activities | | |
| Proceeds From Sale of Capital Assets | \$ | \$ |
| Proceeds From Debt Issuance | | |
| Proceeds From State Grants and Contracts | 6,576,278.19 | 8,991,599.92 |
| Proceeds From Federal Grants and Contracts | | |
| Proceeds From Gifts | | |
| Proceeds From Interfund Payables | | |
| Proceeds From Other Financing Activities | | |
| Proceeds From Capital Contributions | | |
| Payments for Additions to Capital Assets | (4,920,692.32) | (7,263,191.92) |
| Payments of Principal On Debt | | |
| Payments for Capital Leases | | |
| Payments of Interest On Debt Issuance | | |
| Payments for Interfund Receivables | | |
| Payments of Other Costs On Debt Issuance | | |
| Transfer of Capital Debt Proceeds From System [Nonmandatory] | 113,660.92 | 484,602.66 |
| Intrasystem Transfers for Capital Debt [Mandatory] | (14,060,274.49) | (13,676,635.79) |
| Intrasystem Transfers for Construction Projects [Non-Mand] | | |
| Net Cash Provided [Used] By Capital and Related Financing ACT. | <u>\$ (12,291,027.70)</u> | <u>\$ (11,463,625.13)</u> |
| Cash Flows From Investing Activities | | |
| Proceeds From Sales of Investments | \$ | \$ |
| Sales and Purchases of Investments Held By System | (5,265,671.62) | (7,343,038.25) |
| Proceeds From Interest and Investment Income | 2,110,513.16 | 1,922,514.83 |
| Payments to Acquire Investments | | |
| Net Cash Provided [Used] By Investing Activities | <u>\$ (3,155,158.46)</u> | <u>\$ (5,420,523.42)</u> |
| Net Increase [Decrease] In Cash and Cash Equivalents | <u>\$ (6,409,126.55)</u> | <u>\$ (5,782,310.95)</u> |
| Cash and Cash Equivalents, Beginning of Year Restatement | <u>\$ 29,426,840.66</u> | <u>\$ 35,209,151.61</u> |
| Cash and Cash Equivalents, Beginning of Year, As Restated | <u>\$ 29,426,840.66</u> | <u>\$ 35,209,151.61</u> |
| Cash and Cash Equivalents, End of Year [Sch Three] | <u><u>\$ 23,017,714.11</u></u> | <u><u>\$ 29,426,840.66</u></u> |

UNAUDITED

EXHIBIT V
 TEXAS A&M UNIVERSITY-KINGSVILLE
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2019

| | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|---|--------------------------|------------------------|
| Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities | \$ | \$ |
| Operating Income [Loss] | (68,380,798.16) | (76,965,638.48) |
| Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities | | |
| Amortization and Depreciation | 9,548,342.88 | 9,525,439.03 |
| Bad Debt Expense | 1,136,103.65 | 1,015,513.98 |
| Pension Expense | | |
| OPEB Expense | | |
| Operating Income [Loss] and Cash Flow Categories Classification Differences | | |
| Changes In Assets and Liabilities | | |
| [Increase] Decrease In Receivables | (1,588,492.85) | (1,286,928.33) |
| [Increase] Decrease In Due From Agencies/Funds | 29,914.91 | 284,483.20 |
| [Increase] Decrease In Due From System Members | 227,272.83 | 386,124.09 |
| [Increase] Decrease In Inventories | | |
| [Increase] Decrease In Prepaid Expenses | (549,962.78) | 692,446.23 |
| [Increase] Decrease In Loans and Contracts | 517,038.54 | 234,513.89 |
| [Increase] Decrease In Other Assets | (228,646.57) | 239,438.39 |
| [Increase] Decrease In Deferred Outflows - Pensions | | |
| [Increase] Decrease In Deferred Outflows - OPEB | | |
| Increase [Decrease] In Payables | (626,359.21) | (791,686.39) |
| Increase [Decrease] In Due to Other Agencies/Funds | (56,624.58) | 100,315.52 |
| Increase [Decrease] In Due to System Members | (44,001.97) | 65,717.63 |
| Increase [Decrease] In Unearned Revenue | (1,828,196.87) | 3,539,887.40 |
| Increase [Decrease] In Deposits | (11,358.33) | 11,983.58 |
| Increase [Decrease] In Employees' Compensable Leave | (72,182.68) | 103,611.52 |
| Increase [Decrease] In OPEB Liability | | |
| Increase [Decrease] In Pension Liability | | |
| Increase [Decrease] In Self Insured Accrued Liability | | |
| Increase [Decrease] In Other Liabilities | (14,706.54) | (26,835.59) |
| Increase [Decrease] In Deferred Inflows - Pensions | | |
| Increase [Decrease] In Deferred Inflows - OPEB | | |
| Increase [Decrease] In Asset Retirement Obligations | | |
| Total Adjustments | \$ 6,438,140.43 | \$ 14,094,024.15 |
| Net Cash Provided [Used] By Operating Activities | \$ (61,942,657.73) | \$ (62,871,614.33) |
| Non-Cash Transactions | | |
| Donation of Capital Assets | \$ 111,951.15 | \$ 640,509.52 |
| Net Change In Fair Value of Investments | (1,644,391.24) | 2,105,746.37 |
| Refunding of Long Term Debt | | |
| Amortization of Bond Premiums and Discounts | | |
| Borrowing Under Capital Lease Purchase | | |
| Other | (2,952.28) | |

UNAUDITED

SCHEDULE N-2
 TEXAS A&M UNIVERSITY-KINGSVILLE
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2019

| | BALANCE 9-1-18 | ADJUSTMENTS | COMPLETED CIP |
|---|----------------------------|-------------|--------------------------|
| Non-Depreciable/Non-Amortizable Assets | | | |
| Land and Land Improvements | \$ 2,643,687.12 | \$ | \$ |
| Construction In Progress | 25,244,603.72 | | (6,904,615.33) |
| Other Tangible Capital Assets | 232,675.69 | | |
| Total Non-Depreciable/Non-Amortizable Assets | \$ 28,120,966.53 | \$ | \$ (6,904,615.33) |
| Depreciable Assets | | | |
| Buildings | \$ 203,017,638.23 | \$ | \$ 1,521,724.51 |
| Infrastructure | 14,506,653.18 | | 2,674,070.39 |
| Facilities and Other Improvements | 12,214,113.62 | | 2,708,820.43 |
| Furniture and Equipment | 19,969,613.14 | | |
| Vehicles, Boats and Aircraft | 3,684,633.17 | | |
| Other Capital Assets | 6,265,096.07 | | |
| Total Depreciable Assets at Historical Cost | \$ 259,657,747.41 | \$ | \$ 6,904,615.33 |
| Less Accumulated Depreciation for | | | |
| Buildings | \$ (114,123,406.43) | \$ | \$ |
| Infrastructure | (8,991,703.70) | | |
| Facilities and Other Improvements | (7,573,820.54) | | |
| Furniture and Equipment | (15,247,716.22) | | |
| Vehicles, Boats and Aircraft | (2,542,152.21) | | |
| Other Capital Assets | (5,829,683.91) | | |
| Total Accumulated Depreciation | \$ (154,308,483.01) | \$ | \$ |
| Depreciable Assets, Net | \$ 105,349,264.40 | \$ | \$ 6,904,615.33 |
| Amortizable Assets - Intangible | | | |
| Computer Software | \$ 2,149,129.00 | \$ | \$ |
| Total Intangible Assets at Historical Cost | \$ 2,149,129.00 | \$ | \$ |
| Less Accumulated Amortization for | | | |
| Computer Software | \$ (2,149,129.00) | \$ | \$ |
| Total Accumulated Amortization | \$ (2,149,129.00) | \$ | \$ |
| Amortizable Assets, Net | \$ | \$ | \$ |
| Capital Assets, Net | \$ 133,470,230.93 | \$ | \$ |

| INC-INTERAGENCY TRANSACTIONS | DEC-INTERAGENCY TRANSACTIONS | ADDITIONS | DELETIONS | BALANCE 8-31-19 |
|---------------------------------|---------------------------------|--------------------------|--------------------------|----------------------------|
| \$ | \$ | \$ 4,380,777.71 | \$ | \$ 2,643,687.12 |
| | | | | 22,720,766.10 |
| | | | | 232,675.69 |
| <u>\$</u> | <u>\$</u> | <u>\$ 4,380,777.71</u> | <u>\$</u> | <u>\$ 25,597,128.91</u> |
| \$ | \$ | \$ | \$ (905,765.32) | \$ 203,633,597.42 |
| | | | | 17,180,723.57 |
| | | | | 14,922,934.05 |
| | | 408,180.98 | (853,461.09) | 19,524,333.03 |
| | | 139,205.00 | (70,763.70) | 3,753,074.47 |
| | | 81,876.93 | (66,010.77) | 6,280,962.23 |
| <u>\$</u> | <u>\$</u> | <u>\$ 629,262.91</u> | <u>\$ (1,896,000.88)</u> | <u>\$ 265,295,624.77</u> |
| \$ | \$ | \$ (7,137,811.78) | \$ | \$ (121,261,218.21) |
| | | (486,628.05) | | (9,478,331.75) |
| | | (522,017.06) | | (8,095,837.60) |
| | | (1,083,641.27) | 852,011.41 | (15,479,346.08) |
| | | (249,590.82) | 67,811.42 | (2,723,931.61) |
| | | (68,653.90) | 66,010.77 | (5,832,327.04) |
| <u>\$</u> | <u>\$</u> | <u>\$ (9,548,342.88)</u> | <u>\$ 985,833.60</u> | <u>\$ (162,870,992.29)</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ (8,919,079.97)</u> | <u>\$ (910,167.28)</u> | <u>\$ 102,424,632.48</u> |
| <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ 2,149,129.00</u> |
| <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ 2,149,129.00</u> |
| <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ (2,149,129.00)</u> |
| <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ (2,149,129.00)</u> |
| <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ (4,538,302.26)</u> | <u>\$ (910,167.28)</u> | <u>\$ 128,021,761.39</u> |